



Form ST-137RV

State Form
(R/ 6-05)

Indiana Department of Revenue

Affidavit of Exemption by a **NONRESIDENT**

On the purchase of a Recreational Vehicle/Cargo Trailer

Purchaser's Information

Name of Purchaser (print only)

Social Security # or Federal Identification #
(See instructions below if sold to a resident
of a foreign country)

Address

City

State

Zip Code

Purchaser's Affidavit

I hereby certify under penalty of perjury that I am a resident of the State/Country of _____ and that the Recreational Vehicle or Cargo Trailer described below will be removed from the State of Indiana within 30 days of delivery and that vehicle will be registered/titled in the state/country of _____. In addition, I understand that within 60 days from delivery I must provide the seller (at address shown below) with a copy of the out-of-state Registration or Title, as required in **Indiana Code 6-2.5-5-39**.

Purchaser's Signature

Date

Description of Purchase

Description of Trade-in

Year

Make

Model

Year

Make

Model

VIN

VIN

Seller's Information

Name of Seller (print only)

Address

City

State, Zip Code

Indiana Registered Retail Merchant #

Dealer Number

Tax Collected

(Line P from the NONRESIDENT
SALES TAX WORKSHEET)

\$

☐ New☐ Used☐ Recreational Vehicle☐ Cargo Trailer

Seller's Affidavit

I certify under penalty of perjury, the information contained in this form is true, correct and complete to the best of my knowledge and belief, and the amount of Gross Retail Sales/Use Tax shown above was collected from purchase. I understand that pursuant to **Indiana Code 6-2.5-5-39**, that within 60 days from the date of sale, I must have on file a copy of the purchaser's out-of-state Title or Registration, **or** I will pay to the State the amount of the exemption as calculated on Line O of the **Nonresident Sales Tax Worksheet**.

Seller's Signature

Date

Instructions: All fields must be completed. Seller must obtain a copy of Visa, Passport, or foreign driver's license of all foreign buyers in lieu of SS or FID number (attach a copy to this affidavit). Complete the calculation on the Nonresident Sales Tax Worksheet to determine the amount of Indiana Sales Tax that is due. The seller will be held liable for any invalid or incomplete exemption affidavits. The seller must maintain the original **Affidavit and Worksheet**, provide a copy to the purchaser, and within 90 days forward a copy of each to:

Indiana Department of Revenue
100 N Senate Ave IGC N203
Indianapolis, IN 46204

Nonresident Sales Tax Worksheet

Section I: Calculate the Full Indiana Sales Tax

A.	Enter gross selling price of recreational vehicle/cargo trailer		A.	Sales Price
B.	Exempt trade-in allowance		B.	Trade-In
C.	Taxable selling price of recreational/cargo trailer Line A minus Line B = _____		C.	Taxable Sales Price
D.	Indiana sales tax calculated on taxable sales price Line C x 6% (Indiana State Rate) Carry to Line K and N.		D.	Full Indiana Tax Calculation

Section II: Calculate the Nonresident Tax

E.	Selling price of recreational vehicle/cargo trailer		E.	Sales Price
F.	Exempt trade-in allowance (if applicable) See chart	*	F.	Trade-In
G.	Exempt rebates (if applicable) See chart	*	G.	Rebates
H.	Other allowable deductions (if applicable) See chart	*	H.	Other Deductions
I.	Taxable selling price of vehicle Line E minus Lines F, G, and H = _____ NET SALES PRICE		I.	Taxable Sales Price
J.	Nonresident tax computation - See chart Taxable Sales Price X _____ N/R Rate _____ = _____ (Example: Taxable Sales Price X KY N/R Rate 6% = _____) Carry to Line L.	*	J.	Nonresident's Tax

Section III: Determine the Amount of Exemption

K.	Indiana sales tax calculated on net sales price (from Line D)		K.	Indiana Tax Calculation
L.	Nonresident's tax computation (from Line J)		L.	Nonresident's Tax
M.	Available exemption (* If Line L is greater than Line K, enter 0 (zero) on Line M.) Line K minus Line L = _____ Carry to Line O.	**	M.	Nonresident Exemption

Section IV: Calculate the Amount of Indiana Tax Due

N.	Enter the amount of Indiana sales tax calculated (from Line D)		N.	Full Indiana Sales Tax
O.	Enter the exemption amount determined (from Line M)		O.	Nonresident Exemption
P.	Calculate the adjusted Indiana sales tax due Line N minus Line O = _____ Carry Line P tax amount to "Tax Collected" box on front of form.	***	P.	Adjusted Indiana Tax Due

Instructions: Complete the calculation above to determine the available exemption per **Indiana Code 6-2.5-5-39**.
Carry the adjusted Indiana Sales Tax Due to the "Tax Collected" field on FORM **ST137RV**.

Note: * See Tax Comparison Chart for applicable rates, exemptions, etc..
** If the Nonresident State Tax (Line L) is greater than the Indiana Tax Calculation on Line K, the available NONRESIDENT EXEMPTION (Line M) will be zero (.00).
*** The adjusted Indiana Tax Due can not be greater than Line D amount.

DISCLAIMER: The information provided is intended to provide sales tax information to dealers and the public regarding taxation of recreational vehicles and cargo trailers, as defined per I.C.6-2.5-5-39. Any information, that may appear to be in error should be brought to the attention of the Department of Revenue at (317) 232-2339.

This agency is requesting the disclosure of your Social Security number in accordance with IC 4-1-8-1.
Disclosure is mandatory; this record cannot be processed without it.